

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 20TH JUNE 2007 / 30TH JYAISHTA 1929

WP(C).No. 11560 of 2007(A)

PETITIONER:

M/S.FALCON HEIGHTS APARTMENT OWNERS
ASSOCIATION, REPRESENTED BY ITS PRESIDENT,
MR.PHILLY C.PHILIP, S/O.C.P.PHILIP,
SOUTH JANATHA ROAD, PALARIVATTOM, KOCHI-25.

BY ADV. SRI.K.R.VINOD

RESPONDENTS:

1. STATE OF KERALA, REP. BY THE SECRETARY,
REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.
2. THE DISTRICT COLLECTOR,
ERNAKULAM.
3. THE TAHASILDAR, KANAYANNOOR TALUK,
ERNAKULAM.
4. MR.G.PREMACHANDRAN,
S/O.GOPINATHA PISHARADY, M/S.SIP ENTERPRISES PVT.
LTD., FIRST FLOOR, KOCHINETH BUILDING,
JANATHA JUNCTION, PALARIVATTOM.

R1 TO 3 BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.11560 of 2007
.....

Dated this the 20th day of June, 2007.

JUDGMENT

The petitioner is challenging Ext.P2 assessment and Ext.P3 demand notice for building tax in respect of a residential apartment complex. The petitioner is the association of flat owners. According to the petitioner, builder is no longer available and the flats are occupied by independent owners. Construction is stated to be completed under construction agreement with building owners. If construction cost is shared by different persons and builder acted as only a promoter, then the Building Tax Act provides for separate assessment of each flat. The contentions of the petitioner are obviously not considered because orders are issued only in statutory forms. The W.P. is therefore allowed vacating Exts.P2 and P3 leaving freedom to the third respondent to proceed to assess after hearing the flat owners association and after conducting inspection and after perusing the construction agreement and other records to be produced by them. Since flats are standard type, assessments in respect of flats can be completed and orders can be served on petitioner which represents all of

them. There will be direction to the Tahsildar to complete the assessment afresh within three months from date of receipt of copy of this judgment.

C.N.RAMACHANDRAN NAIR
Judge

pms